



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**DEPARTMENT OF COMMERCE, COMMUNITY AND
ECONOMIC DEVELOPMENT
Division of Community and Regional Affairs**

**Utility Management
Operations and Maintenance
Best Practices Scoring**

[Name & Title of Presenter(s)]

[Month Day, Year]



Presentation Overview

DCRA Overview

Best Practices Origin

Best Practices Scoring

Additional Resources



Division of Community and Regional Affairs

Grants &
Funding

Bulk Fuel
Revolving Loan
Program

Serve Alaska

Floodplain
Management

Community
Resilience
Programs

Alaska Native
Language
Preservation

Alaska Regional
Development
Organizations

Office of the
State Assessor

ANCSA
Municipal Land
Trust

Local Boundary
Commission

Made in
Alaska

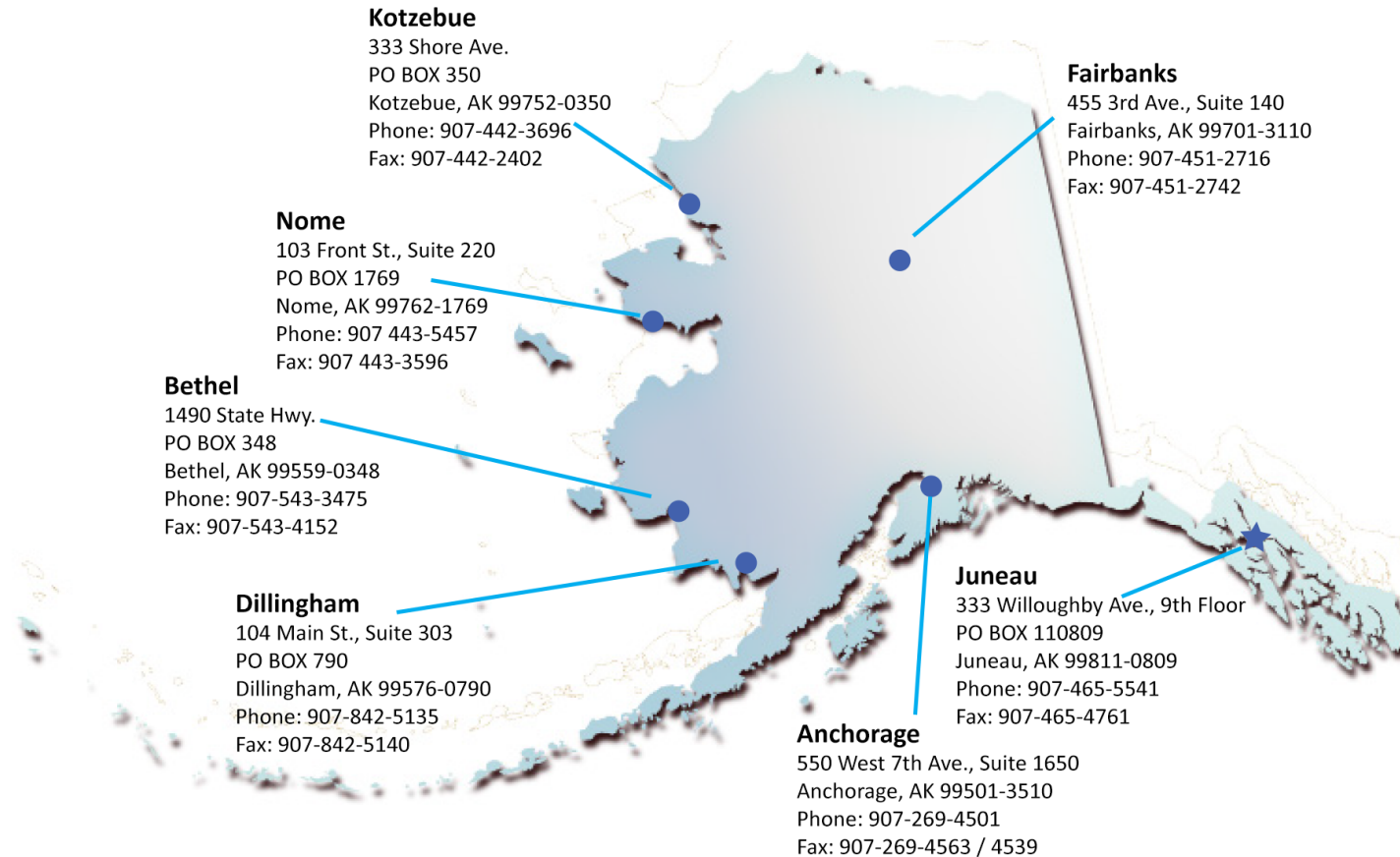
Mapping,
Analytics, &
Data Resources

Local
Government
Assistance

Rural Utility
Business
Advisors













Division of Community and Regional Affairs





Division of Community and Regional Affairs

Local Government Specialists

-  **Elections**
-  **Alaska Statute Title 29**
-  **Financial Management**
-  **Community Service Provision**
-  **Personnel Management**
-  **Power Cost Equalization**
-  **Title 4 Local Option Laws**
-  **Elected Officials trainings**
-  **Ordinances, Resolutions, Codes**
-  **Pandemic support**



Division of Community and Regional Affairs

Find your Local Government Specialist

[https://dcced.maps.arcgis.com/apps/
webappviewer/index.html?id=39d62d
eddd2b49c3b9a1aff48ffcaa76](https://dcced.maps.arcgis.com/apps/webappviewer/index.html?id=39d62deddd2b49c3b9a1aff48ffcaa76)





Operations and Maintenance Best Practices for Rural Utilities



Best Practices Origins

1996 Federal Safe Drinking Water Act Amendment (SDWA)

Section 119 requires state drinking water primacy programs to:

- Prevent the creation of nonviable community and non-transient non-community water systems;
- Develop a **strategy** to address the capacity of all existing water systems.

“Capacity” is the capabilities required of a public water system to achieve and maintain compliance with drinking water regulations, including 3 elements:

- Technical capacity
- Managerial capacity
- Financial capacity



Best Practices (BP) Origins

Alaska's Strategy

Assess small community system capacity using the Best Practices scoring criteria. The Best Practices (BP) scoring criteria reflects the capacity elements discussed in the 1996 SDWA.

Technical

- Operator certification
- Preventative maintenance plan
- Drinking water program compliance

Managerial

- Utility management training
- Meetings of the governing body

Financial

- Budget
- Revenue
- Workers compensation insurance
- Payroll liabilities compliance



Best Practices Origins

RUBA's Role

DCRA's Rural Utility Business Advisors (RUBA) Program is an EPA grant-funded partner with DEC, to carry out elements of DEC's State of Alaska Strategy:

- Conduct Best Practices scoring of Managerial & Financial elements.
- Help utilities improve capacity by:
 - Providing one-on-one and small group training and assistance
 - Creating training materials and templates
 - Utility Management classes



How are Best Practices (BP) scores used?

Sanitation Deficiency System (SDS)

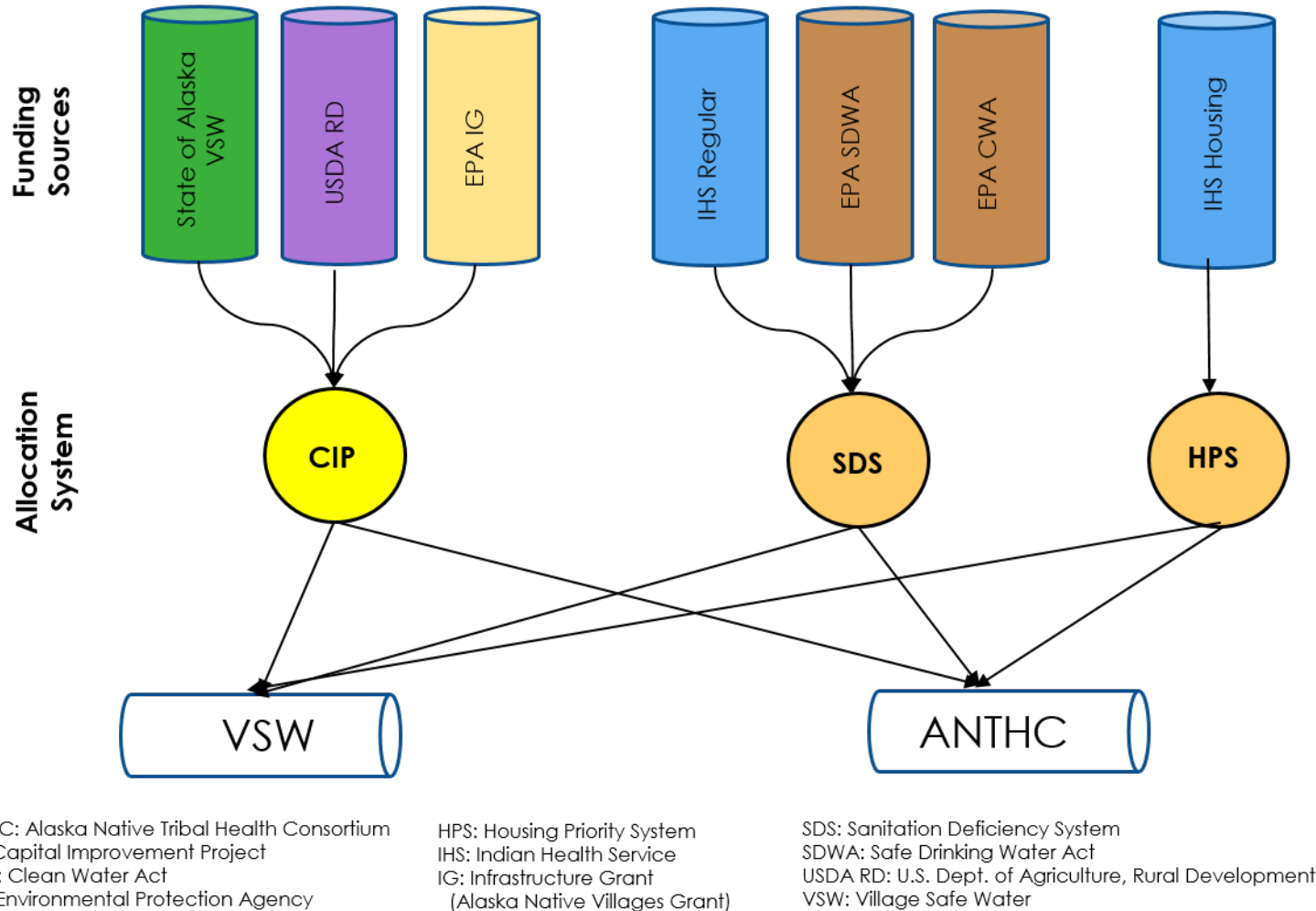
- Used by some federal and state funding programs to rank construction projects as part of the overall score

Village Safe Water (VSW) Capital Improvement Project (CIP)

- Score determines competitiveness
- Minimum BP score required to qualify for funding



Utility Funding Mechanisms



Source credit: Alaska Department of Environmental Conservation (DEC)



SDS Scoring System

Health impact	0 to 30 points
Project deficiency level	0 to 25 points
Adequate previous service	0 to 4 points
Capital cost	-9 to 9 points
BP score (O&M capacity)	0 to 16 points
Local contribution	0 to 8 points
Local tribal priority	0 to 16 points
Other considerations	-15 to 0 points

Total 108 Points



Minimum BP score:

Dependent upon:

- Type of project being requested
- Current service level of the community



Best Practices Scoring: 100 points possible

Technical capacity

- 45 points possible
- Scored by DEC

Managerial capacity

- 10 points possible
- Scored by RUBA

Financial capacity

- 45 points possible
- Scored by RUBA



Best Practices Management Categories

Utility Management Training

Why is this important to managing water & wastewater utilities?

- RUBA courses focus specifically on the management of rural Alaska water and wastewater systems.
- Courses address topics important to managing utilities in sustainable long-term ways.
- Courses provide utility staff with skills needed to succeed at providing communities with clean and safe water and wastewater.



Best Practices Management Categories

Utility Management Training

A person who holds a position of responsibility for management of the utility has completed a DCRA approved Utility Management course or other utility management training course within the last 5 years.

5 points

[No qualifying training has been completed in the last 5 years by a person currently in a position of responsibility for management of the utility.]

0 points



Best Practices Management Categories

Utility Management Training (free!)

<https://www.commerce.alaska.gov/web/dcra/RuralUtilityBusinessAdvisorProgramRUBA/RUBATrainingAvailable.aspx>

- Available both online and in-person
- Available in Anchorage and regional offices
- 32-hours completed in 5-7 days
- Travel & lodging scholarships available



Introduction

Personnel

Financial

Organizational

Planning

Operations

Elected
Officials

Clerks

QuickBooks



Best Practices Management Categories

Meetings of the Governing Body

Why is this important to managing water & wastewater utilities?

- The governing body makes the ultimate decisions for your utility such as how to fund it and how to ensure its sustainability.
- The governing body must be meeting regularly in order to make decisions about the utility.
- The governing body must be receiving adequate information about the utility to make proper informed decisions.



Best Practices Management Categories

Meetings of the Governing Body

The utility owner's governing body meets routinely consistent with the local ordinance/bylaw requirements and receives a current report from the operator.	5 points
The utility owner's governing body meets routinely consistent with the local ordinance/bylaw requirements.	2 points
The utility owner's governing body does not meet	0 points



Best Practices Management Categories

Meetings of the Governing Body

For Maximum 5 points:

- ✓ ☒ Governing body = the city council, borough assembly, tribal council, or community association board.
- ✓ ☒ Meetings take place in accordance with local ordinances/bylaws – often once per month.
- ✓ ☒ Minutes must be provided for a majority of the last 6 months.
- ✓ ☒ Minutes must be reviewed and approved by the governing body.
- ✓ ☒ Minutes must indicate that a written or oral report was received from the operator or contracted utility manager (such as ARUC) – labeled “Water Operator Report”.
- ✓ ☒ Minutes must indicate that financial reports are received and reviewed (this will come into play in the next section).



Best Practices: Model Minutes – 5 points

- ✓ ☒ Governing body = the city council, borough assembly, tribal council, or community association board.
- ✓ ☒ Meetings take place in accordance with local ordinances/bylaws – often once per month.
- ✓ ☒ Minutes must be provided for a majority of the last 6 months.
- ✓ ☒ Minutes must be reviewed and approved by the governing body.
- ✓ ☒ Minutes must indicate that a written or oral report was received from the operator or contracted utility manager (such as ARUC) – labeled “Water Operator Report”.
- ✓ ☒ Minutes must indicate that financial reports are received and reviewed (this will come into play in the next section).

City of RUBAville
Regular City Council Meeting
 June 7, 2022, 7:00pm]



Meeting Minutes

1. **Call to Order**
 - Mayor Minnie Mouse called to order at 7:02pm
2. **Roll Call**
 - **Council present:** Mayor Minnie Mouse; Councilmembers Donald Duck, Mike Wazowski, Homer Simpson, Shaggy Rogers, SpongeBob Squarepants,
 - **Council absent/excused:** Councilmember Buzz Lightyear
 - **Council absent/unexcused:** None
 - **Staff present:** City Administrator Charlie Brown, City Clerk Daffy Duck, Water Operator Dennis the Menace, Bookkeeper Garfield,
 - **Public present:** Mickie Mouse, Lilo Pelekai
3. **Approval of Agenda**
 - Councilmember Duck motions to approve agenda, Councilmember Simpson seconds the motion, motion passes unanimously
4. **Public Comment**
 - None
5. **Approval of Previous Meeting Minutes**
 - Regarding May 3, 2022, draft minutes: Councilmember Squarepants motions to approve minutes, Councilmember Rogers seconds the motion, motion passes unanimously
6. **Reports**
 - **Administrator report:** See report attached. Administrator discussed and answered questions from the council.
 - **Water/Wastewater utility report:** See report attached. Water operator was present. No questions from the council.
 - **Monthly financial report:** See report attached. Bookkeeper was present. Discussion of grants balance.
 - **Library report:** See report attached. Librarian was not present. No questions from the council.
 - **Volunteer Fire Department report:** See report attached. No questions from the council.
7. **Public Hearings**
 - Public hearing on *Resolution 22.13 Amendments to Water User Rates*. Testimony was heard from the public.
9. **New Business**
 - ARPA grant expenditures. Discussion. No motions made.
10. **Adjourn**
 - Councilmember Wazowski motions to adjourn, Councilmember Duck seconds the motion, motion passes unanimously.

Attested:

Minnie Mouse July 5, 2022

Mayor Minnie Mouse Date

Daffy Duck July 5, 2022

City Clerk Daffy Duck Date



Best Practices: Operator Report


Water Operator Report

City of RUBAville


June 1, 2022




1. Last month's data:

- 
- **Gallons of water produced:** 4.5 million gallons
 - **Gallons of water backwashed:** 1.2 million gallons
 - **Gallons of wastewater discharged:** 3.9 million gallons
 - **Test results:** All test results ok except TTHM&HAA5 lab results indicate levels below the MCL.
 - **Preventative Maintenance Plan report:** Daily, weekly, and monthly tasks completed as required, and the completed PMP report was emailed to the RMW this morning.

2. Notes about the month:

- 
- Soda Ash machine has been installed and is up and running.
 - RMW visited to help install the machine. Also went over some training and maintenance matters.

3. Concerns moving forward:

- 
- Sanitary Survey is required by ADEC within the next two months.
 - Low on polymer, but supply chains have been slow. Working with the bookkeeper to get that ordered urgently.
 - We still need three new submersible pumps for the Main Street line. Please consider amending the budget to cover these in FY23.

Attested:

Dennis the Menace

Date



Best Practices Financial Categories

Budget

Why is this important to managing water & wastewater utilities?

- It is the responsibility of the governing body to make decisions regarding how a utility will be funded, how it will spend its money, how it will receive revenue, etc.
- The governing body must communicate this fiscal plan to utility staff in a clear way – a budget is the best way to do this.
- A budget shows utility staff how they may spend and receive money.
- A budget allows a governing body to make long-term decisions about utility management and operations, such as how much to charge for services, how much to pay staff, and how and when to fund maintenance needs, among many others.



Best Practices Financial Categories

Budget

Utility owner and the utility have each adopted a realistic budget and budget amendments are adopted as needed; accurate monthly financial reports are prepared and submitted to the governing body.	15 points
Either the utility or the utility owner has adopted a budget, but the other has not.	13 points
Either the utility or the utility owner has adopted a budget, but it is not being implemented.	10 points
Utility owner and the utility have not adopted a budget.	0 points



Best Practices Financial Categories

Budget

For maximum 15 points:

- ✓ ☒ Budget must be adopted by the governing body.
- ✓ ☒ Budget must be balanced (revenues \geq expenses).
- ✓ ☒ Budget must be realistic (consider past budgets, current situations, business plans, etc.).
- ✓ ☒ Income & expenses must be detailed.
- ✓ ☒ Utility enterprise shown separate from other functions of the owner.
- ✓ ☒ If subsidies are depended upon, they must be identified and documented, and tracked in monthly financial reports.
- ✓ ☒ Budget must be tracked via monthly financial reports.
- ✓ ☒ Monthly financial reports must be in cash basis, and compare budget-to-actual year-to-date.
- ✓ ☒ Governing body's meeting minutes must show that reports are received & reviewed.
- ✓ ☒ Budget amendments as needed.



Best Practices Financial Categories

Budget

City Budget Manual:

<https://www.commerce.alaska.gov/web/Portals/4/pub/BudgetManual.pdf>

City Budget Manual



Michael J. Dunleavy, Governor
State of Alaska

Julie Sande, Commissioner
Department of Commerce, Community, and Economic Development

Sandra Moller, Director
Division of Community and Regional Affairs



Best Practices: Model Budget – 15 points

- ✓ “Overall Budget” – must cover both utility & the overall organization.
- ✓ Budget must be adopted by the governing body.
- ✓ Budget must be balanced (revenues \geq expenses).
- ✓ Budget must be realistic (consider past budgets, current situations, business plans, etc.).
- ✓ Income & expenses must be detailed.
- ✓ Utility enterprise shown separate from other functions of the owner.
- ✓ If subsidies are depended upon, they must be identified and documented, and tracked in monthly financial reports.
- ✓ Budget must be tracked via monthly financial reports.
- ✓ Monthly financial reports must be in cash basis, and compare budget-to-actual year-to-date.
- ✓ Governing body’s meeting minutes must show that reports are received & reviewed.
- ✓ Budget amendments as needed.

CITY OF RUBAVILLE BUDGET AND MONTHLY FINANCIAL STATEMENT	FY22 Budget Amendment	FY23 Budget
WATER & SEWER INCOME		
School	99,000	120,496
Commercial Piped	100,000	125,000
Residential Piped	120,000	100,000
ARPA Subsidy Donation		25,000
TOTAL WATER & SEWER INCOME	319,000	370,496
WATER & SEWER EXPENSES		
Salaries	142,500	170,000
Payroll Taxes	14,975	18,700
Worker's Comp. Insurance	6,000	8,000
Heating Fuel / Diesel	40,811	55,000
Electricity	43,000	45,000
Hazmat/Chemicals	15,000	15,000
Building Repair or Maintenance	10,000	12,000
Equipment Parts and Tools	5,000	5,000
Repair and Replacement (R&R Fund)	15,600	15,600
Postage and Freight	20,000	20,000
Water Testing Fees	3,500	3,500
Phone and Internet	1,500	1,500
TOTAL WATER & SEWER EXPENSES	317,886	369,300
WATER & SEWER NET	1,114	1,196



Best Practices: Model Budget Ordinance

Budget

Model Budget Ordinance:

- ☒ Reference to the budget
- ☒ Public hearing
- ☒ Adoption by majority of the governing body

RUBA
RUBA, UTILITY
BUSINESS ASSOCIATION
MODEL DOCS

CITY OF RUBAVILLE
ORDINANCE NO. 2022-09

AN ORDINANCE OF THE CITY OF RUBAVILLE, ALASKA, ADOPTING THE FISCAL YEAR 23 BUDGET AND APPROPRIATING FUNDS FOR SAID BUDGET

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF RUBAVILLE, ALASKA:

Section 1. Classification. This is a non-code ordinance.

Section 2. The Fiscal Year 23 Budget herein is approved by the Council of the City of Rubaville, Alaska.

Section 3. The appropriations are adopted and authorized for the Fiscal Year period of July 1, 2022, through June 30, 2023.

Section 4. This ordinance shall take effect upon final adoption by the City Council.

Introduction May 30, 2022 | Public Hearing June 11, 2022

PASSED AND APPROVED BY A DULY CONSTITUTED QUORUM OF THE CITY COUNCIL THIS 11 DAY OF JUNE 2022.

Minnie Mouse
Minnie Mouse, Mayor of Rubaville

ATTEST:

Daffy Duck
Daffy Duck, City Clerk

Voting:

<u>Donald Duck</u>	Yea <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
<u>Mike Wazowski</u>	Yea <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
<u>Homer Simpson</u>	Yea <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
<u>Shaggy Rogers</u>	Yea <input type="checkbox"/> Nay <input checked="" type="checkbox"/>
<u>SpongeBob Squarepants</u>	Yea <input checked="" type="checkbox"/> Nay <input type="checkbox"/>
<u>Buzz Lightyear</u>	Yea <input type="checkbox"/> Nay <input type="checkbox"/>
<u>Minnie Mouse</u>	Yea <input checked="" type="checkbox"/> Nay <input type="checkbox"/>



Best Practices Financial Categories

Revenue

Why is this important to managing water & wastewater utilities?

- A utility must collect sufficient revenue to cover all expenses.
- Expenses necessary for a utility to operate include but are not limited to: heating fuel, electricity, chemicals, water testing, salaries, parts, equipment, and much more.
- If sufficient revenue is not collected, consequences can include:
 - Staff not being paid = staff retention issues = a failed utility.
 - Insufficient funds for day-to-day operations = a failed utility.
 - Insufficient funds for repairs and replacements = a failed utility.
- Monthly financial reports are necessary to track revenue throughout the budget year.



Best Practices Financial Categories

Revenue

Utility is collecting revenue sufficient to cover the utility's operating expenses and to contribute to a repair and replacement account.	20 points
Utility is collecting revenue sufficient to cover operating expenses.	15 points
Utility has a fee schedule and a collection policy that is followed.	5 points
Utility has no fee structure or collection policy.	0 points



Best Practices Financial Categories

Revenue

For maximum 20 points, Monthly Financial Reports must show:

- ☒ All revenues and expenses.
- ☒ Budget versus Actual.
- ☒ Year-to-date.
- ☒ Cash basis.
- ☒ Show sufficient revenue either from user fees or explicitly identified subsidies or a combination of both.
- ☒ Contribution made to a Repair and Replacement account (see next slide).



Best Practices Financial Categories

Revenue

For maximum 20 points, Monthly Financial Reports must show Repair & Replacement (R&R):

- ✓ ☒ R&R funds are set aside for all parts which need to be replaced every 1-7 years.
- ✓ ☒ R&R line-item budget allocation and tracking on monthly financial reports.
- ✓ ☒ At least quarterly contributions to the annual budgeted allocation to R&R.
- ✓ ☒ The utility may already have sufficient funds designated to meet projected R&R costs – if so, provide evidence.



Best Practices: Model Financial Report – 20

- ✓ All revenues and expenses
- ✓ Budget versus Actual
- ✓ Year-to-date
- ✓ Cash basis
- ✓ Show sufficient revenue either from user fees or explicitly identified subsidies or a combination of both
- ✓ Contributions made to a Repair and Replacement account

CITY OF ALASKA BUDGET AND MONTHLY FINANCIAL STATEMENT	FY22 Budget Amendment	FY23 Budget	Oct 22	Nov 22	Dec 22	Year-to-Date	Balance
WATER & SEWER INCOME							
School	99,000	120,496	10,041	10,041	10,041	60,248	60,248
Commercial Piped	100,000	125,000	10,500	9,090	10,505	62,500	62,500
Residential Piped	120,000	100,000	6,231	6,555	6,343	40,100	59,900
ARPA Subsidy Donation		25,000	25,000			25,000	-
TOTAL WATER & SEWER INCOME	319,000	370,496	51,772	25,686	26,889	187,848	182,648
WATER & SEWER EXPENSES							
Salaries	142,500	170,000	12,207	14,322	11,802	87,000	83,000
Payroll Taxes	14,975	18,700	1,058	1,242	1,023	9,777	8,923
Worker's Comp. Insurance	6,000	8,000				8,000	-
Heating Fuel / Diesel	40,811	55,000	500	1,000	2,200	3,700	51,300
Electricity	43,000	45,000	3,011		7,208	23,000	22,000
Hazmat/Chemicals	15,000	15,000	3,000		2,000	9,000	6,000
Building Repair or Maintenance	10,000	12,000	2,345	1,000	498	6,000	6,000
Equipment Parts and Tools	5,000	5,000	590	2,437	1,069	4,096	904
Repair and Replacement (R&R Fund)	15,600	15,600	1,300	1,300	1,300	8,000	7,600
Postage and Freight	20,000	20,000	826	4,000	20	10,500	9,500
Water Testing Fees	3,500	3,500	292	292	292	1,750	1,750
Phone and Internet	1,500	1,500	115	115	115	345	1,155
TOTAL WATER & SEWER EXPENSES	317,886	369,300	25,243	25,707	27,527	171,168	198,132
WATER & SEWER NET	1,114	1,196	26,529	(21)	(638)	16,680	
Monthly Bank Account Balances:							
GENERAL FUND			88,504	90,222	90,297		
WATER & SEWER R&R SAVINGS			5,200	6,500	7,800		
TOTAL			93,704	96,722	98,097		



Best Practices Financial Categories

Workers Compensation Insurance

Why is this important to managing water & wastewater utilities?

- If a worker is injured or killed on the job, and the utility does not have workers compensation insurance, the utility is responsible for all costs, which can bankrupt the utility.
- Current workers compensation insurance is required by both state and federal law.
- Fines & penalties can be assessed for noncompliance.
- Noncompliance can result in projects being delayed, halted, or taken out of consideration.



Best Practices Financial Categories

Workers Compensation Insurance

Utility has had a workers' compensation insurance policy for all employees for the past two years and has a current policy in place.	5 points
Utility has a workers' compensation insurance policy for all employees.	2 points
Utility has no workers' compensation policy.	0 points



Best Practices Financial Categories

Workers Compensation Insurance

For maximum 5 points:

- ☒ Current workers compensation insurance
- ☒ Continuous workers compensation insurance for the last 2 years

As evidenced by one or more of the following:

- ☒ Department of Labor Workforce Development database
- ☒ From the insurance carrier
- ☒ From the utility, if no other evidence is available:
 - ☒ Must provide proof of current coverage
 - ☒ Must provide proof of current payment



Best Practices Financial Categories

Payroll Liability Compliance

Why is this important to managing water & wastewater utilities?

- Payroll tax compliance is required by both federal and state law.
- It is the right thing to do for your employees.
- Noncompliance results in very expensive fines and penalties.
- Noncompliance can lead to liens and seizure of your property.



Best Practices Financial Categories

Payroll Liability Compliance

Utility has no past due tax liabilities and is current with all tax obligations.	5 points
Utility owes back taxes, but has a signed payment agreement, is current on that agreement, and is up-to-date with all other tax obligations.	2 points
Utility is not current with its tax obligations and/or does not have a signed payment agreement for back taxes owed.	0 points



Best Practices Financial Categories

Federal Payroll Liability Compliance

- E-Filing (not required, but much more reliable):
 - <https://www.irs.gov/payments/eftps-the-electronic-federal-tax-payment-system>
- RUBA QuickBooks Helpline support:
 - 907-440-0242.
- IRS support for nonprofit & government entities:
 - 1-877-829-5500.
- If IRS is not able to help, contact Taxpayer Advocates Service (TAS) assistance
 - Form 911



Best Practices Financial Categories

State Payroll Liability Compliance

- State of Alaska Employment Security contribution taxes:
 - https://online-tax.alaska.gov/ATP/WebDoc/_/#1
- RUBA QuickBooks Hotline support:
 - 907-440-0242.



Best Practices Financial Categories

Payroll Liability Compliance

- ✓ File all reports in a timely accurate manner
- ✓ Make all payments in a timely accurate manner

Form 8821
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization
► Go to www.irs.gov/Form8821 for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name: _____
Telephone: _____
Function: _____
Date: _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.
Taxpayer name and address _____ Taxpayer identification number(s) _____
Daytime telephone number _____ Plan number (if applicable) _____

2 Designee(s). If you wish to name more than two designees, attach a list to this form. Check here if a list of additional designees is attached ► ☐
Name and address _____ CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if to be sent copies of notices and communications ☐ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address _____ CAF No. _____
PTIN _____
Telephone No. _____
Fax No. _____
Check if to be sent copies of notices and communications ☐ Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.
☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5. ► ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and attach a copy of the tax information authorization(s) that you want to retain. ► ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.
► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.
► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature _____ Date _____
Print Name _____ Title (if applicable) _____

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Form 8821 (Rev. 01-2021)



Best Practices Scoring

Scoring is conducted 2 times per year:

- **July (documents due to your LGS June 30)**
 - Published in the fall
- **January (documents due to your LGS December 31)**
 - Published in the spring

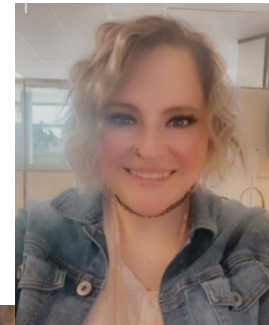
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Community Deadlines	★ December 31: Deadline to provide information to RUBA & RMW						★ June 30: Deadline to provide information to RUBA & RMW					
Release of Scores			★ March 1: Spring Scores are posted (<i>Used for funding eligibility & project scoring</i>)						★ September 1: Fall Scores are posted (<i>NOT used for funding eligibility & project scoring</i>)			
Agency Activity	Compile scores						Compile scores					
Community Activity			Work with RUBA & RMW to improve score						Work with RUBA & RMW to improve score			
	Year Round: Communities are familiar with their latest Best Practices score, and work consistently with technical assistance providers to improve the score before each community deadline											

However: please submit documents monthly, in order to catch issues and improve practices as you go, rather than waiting until the end when it's too late.



Best Practices Resources

Your Local
Government
Specialist (LGS) will
assist you!





Best Practices Resources

Model Documents & Templates

<https://www.commerce.alaska.gov/web/dcra/LocalGovernmentResourceDesk/BestPracticesToolkit.aspx>





Best Practices Resources

RUBA's QuickBooks Hotline: 907-440-0242

- ❖ Hotline
- ❖ Classes
- ❖ Visits
- ❖ Intensive





Best Practices Resources

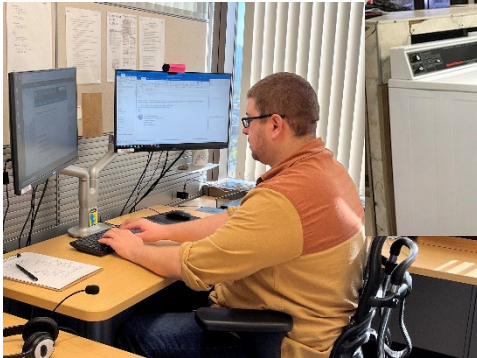
RUBA Utility Management Trainings Travel scholarships available!





Best Practices Resources

RUBA On-site Visits & Trainings





Contact Information

Local Government Resource Desk

ResourceDesk@alaska.gov



Find your Local Government Specialist

<https://dcced.maps.arcgis.com/apps/webappviewer/index.html?id=39d62deddd2b49c3b9a1aff48ffcaa76>

